



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
31-03-23	(i) Suspense A/c Dr. To Purchases A/c To Purchases Return/Return Outwards A/c (Amount received from Mr. A wrongly posted to the debit of his account earlier now rectified)		10,800	10,800
31-03-23	(ii) Suspense A/c Dr. To Discount A/c To Discount Received A/c (Purchases return wrongly posted to the debit of Purchases Account earlier now rectified)		2,000	1,000 1,000
31-03-23	(iii) Repairs A/c Dr. To Motor Car A/c To Suspense A/c (Discount received wrongly posted to the debit of Discount Account earlier now rectified)		4,000	2,000 2,000
31-03-23	(iv) Repairs A/c Dr. To Motor Car A/c To Suspense A/c (₹2,740 paid for Repairs to Motor Car wrongly debited to Motor Car Account as ₹1,740 earlier now rectified)		2,740	1,740 1,000



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
31-03-23	(v) B To A (Amount paid to B wrongly debited to A's Account earlier now rectified)	Dr.	4,000	4,000





Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
31-03-23	To A		10,800	31-03-23	By Balance b/d		15,800
31-03-23	To Purchases A/c		1,000	31-03-23	By Repairs A/c		1,000
31-03-23	To Purchases Return/Return Outwards A/c		1,000				
31-03-23	To Discount A/c		2,000				
31-03-23	To Discount Received A/c		2,000				
	Total		16,800		Total		16,800

